Subject No. 97.

Tax not to be levied on occupied vacant building sites.

Messrs. Chandrasekhariya and Timmegowda of Nagamangala Taluk.

Summary of discussion.—No tax should be levied on occupied vacant building sites as the levy of such tax would be a hardship to poor raiyats.

Reply of Government.—This was only recently settled after careful consideration; and nothing more can be done.

Subject No. 98.

Exemption of certain class of gardens and weavers from paying Mohatarfa tax.

Mr. Shanbhog Gundappa of Nagamangala Taluk.

Summary of discussion.—Persons who take the produce of their own gardens for sale on account of paying their kandayam, and low caste weavers in villages who take some cloths manufactured by them for sale in exchange for necessary provisions required for their domestic use, are entitled to be free from any Mohatarfa taxes.

Reply of Government.—No taxes are levied in such cases. Let individual cases be brought to the notice of the Deputy Commissioner.

Subject No. 99.

Abolition of present system of collecting Sayer duty on supari.

Mr. Venkatasamaiya of Chamrajnagar Taluk.

Summary of discussion.—The present system of collecting Sayer duty on supari may be abolished. If this is not feasible, some reform may atleast be effected as noted below, *viz*:—

To ascertain the average yield of the 5 years' arecanut produce of each survey number and to enter the value thereof to the khate of each raiyat or, to inspect supari trees in each survey number and to find out the approximate yield and to include the value thereof to the khate of each raiyat.

Messrs. Srinivasa Rao, Suryanaranappa, Venkatasamaiya and several others took part in the discussion and wanted the halat to be removed. The inquisitorial system prevailing for determining the quantity of arecanut caused much hardship. If the sayer was abolished, it would be a real benefit to the producers.

Reply of Government.—The question is under consideration, and an early announcement of the decision of Government may be expected.

Subject No. 100.

Remission of Octroi duty on Local Manufactured cloths.

Mr. Madappa of Mysore Taluk.

Summary of discussion.—The levy of Octroi duty on cloths brought into Municipal Towns for sale is to a certain extent a cheque on the prosperity of the weaving industry. It is therefore prayed that local manufactured cloths may not be subjected to any tax in any of the Municipalities in the State when taken for sale.

Reply of Government.—This cannot be done.

Subject No. 101.

Octroi duty to be levied only once on the same article.

Mr. Vishakantappa of Gundlupet Taluk

Summary of discussion.—Articles on which Octroi duty has been levied in one Municipality are again subjected to duty when taken into another for sale. This hardship may be remedied by Government passing early orders on the subject already submitted for consideration.

Reply of Government.—The matter is under enquiry and will be soon decided.